

**SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
PARISHES OF EAST CARROLL,
MADISON, AND TENSAS, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS
AS OF AND FOR THE SIX MONTHS ENDED JUNE 30, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/9/09

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SIXTH JUDICIAL DISTRICT
INDIGENT DEFENDER FUND
PARISHES OF EAST CARROLL,
MADISON, AND TENSAS, LOUISIANA
JUNE 30, 2009

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Accountant's Review Report

Sixth Judicial District Indigent Defender Fund
East Carroll, Madison and Tensas Parishes
411 Dabney Street
Tallulah, Louisiana 71282

I have reviewed the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of The Sixth Judicial District Indigent Defender Fund, as of and for the six months ended June 30, 2009, which collectively comprise the Sixth Judicial District Indigent Defender Fund's basic financial statements as listed in the table of contents, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of The Sixth Judicial District Indigent Defender Fund.

A review consists principally of inquiries of entity personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

The Management's Discussion and Analysis and Budgetary Comparison information on pages 3 through 6 and 18, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in review for the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, I do not express an opinion or any other form of assurance on the supplementary information.

In accordance with the term of my engagement, I have also issued a report on agreed-upon procedures dated October 30, 2009.

David Q. Richardson



Tallulah, Louisiana
October 30, 2009

REQUIRED SUPPLEMENTARY INFORMATION

PART I

**SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE SIX MONTHS ENDED JUNE 30, 2009**

The management of the Sixth Judicial District Indigent Defender Fund offers readers of the Sixth Judicial District Indigent Defender Fund (Fund) financial statements this narrative overview and analysis of the financial activities of the Fund for the fiscal six months ended June 30, 2009. This management discussion and analysis (MD&A) is designed to provide an objective analysis of the Fund's financial activities based on currently known facts, decisions, and conditions. It is intended to provide readers with a broad overview of the Fund's finances. It is also intended to provide readers with an analysis of the Fund's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Fund. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the Fund's financial activity, identify changes in the Fund's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget).

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in the Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Government* issued June 2001. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

OVERVIEW OF THE FINANCIAL STATEMENT

This discussion and analysis is intended to serve as an introduction to the Fund's basic financial statements. The Fund's basic financial statements consist of the government - wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information, which is in addition to the basic financial statements themselves.

Government-Wide Financial Statements

Government-wide financial statements are designed by GASB Statement No. 34 to change the way in which governmental financial statements are presented. It now provides readers with a concise "entity-wide" Statement of Net Assets and Statement of Activities, which seek to give the user of the financial statements a broad overview of the Fund's financial position and results of operations in a manner similar to private sector businesses.

The statement of net assets presents information on all of the Fund's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. The difference between the two is reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Fund is improving or weakening.

**SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE SIX MONTHS ENDED JUNE 30, 2009**

The statement of activities presents information which shows how the government's net assets changed during this fiscal period. All changes in net assets are reported as soon as the underlying event occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g. uncollected fines).

Government-wide Financial Analysis

As noted earlier, net assets may, over time, serve as a useful indicator of a government's financial position. At the close of the most recent fiscal period, the Fund's assets exceeded its liabilities by \$229,752 (net assets); this represents an increase of \$71,537 in the six months ended June 30, 2009. Of this total net asset amount, \$224,836 is unrestricted net assets. The Fund's net assets are comprised of \$224,836 of unrestricted net assets and \$4,916 invested in capital assets.

The following is a condensed statement of the Sixth Judicial District Indigent Defender Fund's net assets as of June 30, 2009.

Assets	2009	2008
Current & Other Assets	\$ 238,880	\$ 159,878
Capital Assets (net)	4,916	5,370
Total Assets	243,796	165,248
 Liabilities		
Other Liabilities	14,044	7,033
Long-term Liabilities	-	-
Total Liabilities	14,044	7,033
 Net Assets		
Invested in capital assets, net	4,916	5,370
Restricted	-	-
Unrestricted	224,836	152,845
 Total Net Assets	\$ 229,752	\$ 158,215

The Fund has unrestricted net assets of \$224,836, which may be used to meet the government's on-going obligation to citizens and creditors.

The Fund also had \$4,916 invested in capital assets, and no long-term debt.

SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE SIX MONTHS ENDED JUNE 30, 2009

The following is a summary of the statement of activities:

	Six Months Ended 6/30/2009	Year Ended 12/31/2008
Revenue:		
Program Revenue	\$ 480	\$ 1,470
General Revenue	334,390	515,992
Total Revenue	334,870	517,462
Expenses:		
Professional Services	176,570	359,058
General & Administrative	86,763	172,425
Total Expenses	263,333	531,483
Increase (Decrease) in Net Assets	71,537	(14,021)
Net Assets, Beginning	158,215	172,236
Net Assets, Ending	\$ 229,752	\$ 158,215

Business-type Activities

The Fund does not have any business-type activities.

Fund Financial Statements - Governmental Funds

The fund financial statements provide more detailed information about the Fund's most significant funds - not the Fund as a whole. Funds are accounting devices that the Fund uses to keep track of specific sources of funding and spending for a particular purpose.

The Fund adopts an annual budget for the General Fund. A statement of revenues, expenditures, and changes in fund balance for the General Fund is presented in the Required Supplemental Information (Schedule 1), which compares actual revenues and expenditures to the original budget and amended budget (if applicable) figures.

**SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE SIX MONTHS ENDED JUNE 30, 2009**

Financial Analysis of the Fund's Governmental Fund

The Sixth Judicial District Indigent Defender Fund's governmental fund (General Fund) reported an ending fund balance of \$215,856, which is an increase of \$83,277 when compared to the prior period.

Capital Asset and Debt Administration

Capital assets. The Fund's investment in capital assets for its governmental activities as of June 30, 2009, amounts to \$4,916. This investment includes furniture, equipment and a portable building. This value is net of accumulated depreciation.

General Fund Budgetary Highlights

The Fund's budget is prepared according to Louisiana law.

A budgetary comparison schedule showing the Fund's originally adopted budget compared with actual operating results is provided in the report that follows.

Economic Factors and Next Year's Budgets.

The Fund considered many factors when setting the Fund's June 30, 2010 budget.

Revenues and expenditures are expected to remain fairly consistent with the current fiscal year.

Request for Information

This financial report is designed to provide a general overview of the Sixth Judicial District Indigent Defender Fund's finances for all with an interest in the government's operations. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Sixth Judicial District Indigent Defender
411 Dabney Street
Tallulah, Louisiana 71282

BASIC FINANCIAL STATEMENTS

SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
GOVERNMENTAL FUNDS BALANCE SHEET / STATEMENT OF NET ASSETS
AS OF JUNE 30, 2009

	General Fund	Adjustments	Statement of Net Assets
Assets			
Cash and cash equivalents	\$ 192,442	\$ -	\$ 192,442
Receivables	37,458	8,980	46,438
Capital assets, net of accumulated depreciation	-	4,916	4,916
Total Assets	\$ 229,900	13,896	243,796
Liabilities			
Accounts payable	11,431	-	11,431
Withheld and accrued payroll taxes	2,613	-	2,613
Total Liabilities	14,044	-	14,044
Fund Balances / Net Assets			
Fund balances:			
Unreserved, reported in:			
General fund	215,856	(215,856)	-
Total Fund Balances	215,856	(215,856)	-
Total Liabilities and Fund Balances	\$ 229,900	(215,856)	14,044
Net Assets			
Invested in fixed assets		4,916	4,916
Unreserved / unrestricted		224,836	224,836
Total Net Assets		\$ 13,896	\$ 229,752

See accompanying notes and accountant's report.

SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES / STATEMENT OF ACTIVITIES
FOR THE SIX MONTHS ENDED JUNE 30, 2009

	General Fund	Adjustments	Statement of Activities
Expenditures/Expenses			
Judiciary:			
Personal services	\$ 42,000	\$ -	\$ 42,000
Related benefits	6,289	-	6,289
Travel and professional development	15,682	-	15,682
Operating services	176,570	-	176,570
Operating supplies	22,338	-	22,338
Depreciation	-	454	454
Total Expenditures / Expenses	<u>262,879</u>	<u>454</u>	<u>263,333</u>
Program Revenues			
Charges for services	480	-	480
Net Program Expenses	<u>(262,399)</u>	<u>-</u>	<u>(262,853)</u>
General Revenues			
State grants	205,632	-	205,632
Court costs on fines	139,927	(11,286)	128,641
Investment earnings	117	-	117
Total General Revenues	<u>345,676</u>	<u>(11,286)</u>	<u>334,390</u>
Excess (Deficiency) Of Revenues Over Expenditures	83,277	(11,740)	71,537
Fund Balance / Net Assets:			
Beginning of the period	<u>132,579</u>	<u>25,636</u>	<u>158,215</u>
End of the period	<u>\$ 215,856</u>	<u>\$ 13,896</u>	<u>\$ 229,752</u>

See accompanying notes and accountant's report.

NOTES TO THE FINANCIAL STATEMENTS

**SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE SIX MONTHS ENDED JUNE 30, 2009**

INTRODUCTION

The Sixth Judicial District Indigent Defender Fund ("The Fund"), established in compliance with Louisiana Revised Statutes 15:144-149, provides counsel to represent indigents (needy individuals) in criminal and quasi-criminal cases at the district court level. The Judicial District encompasses the Parishes of East Carroll, Madison, and Tensas, Louisiana. Revenues to finance the Fund's operations are provided primarily from court costs on fines imposed by the various courts within the Fund, bail bond revenues, and Louisiana Indigent Defender Board grants. The Fund has three employees, two who serve as investigators and one as an office assistant. Five attorneys serve as indigent defenders.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Sixth Judicial District Indigent Defender Fund have been prepared in conformity with governmental accounting principles generally accepted in the United State of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

The Indigent Defender is part of the operations of the District Court System. However, the District Court System is fiscally dependent on the East Carroll, Madison, and Tensas Parish Police Juries for office space and courtrooms. In addition, the Police Jury's basic financial statements would be incomplete or misleading without inclusion of the Indigent Defender. For these reasons, the Indigent Defender Fund was determined to be a component unit of the East Carroll, Madison, and Tensas Parish Police Juries, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Fund and do not present information on the Police Juries, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Indigent Defender uses funds to maintain its financial records during the period. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE SIX MONTHS ENDED JUNE 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Governmental Funds

Governmental funds account for all or most of the Indigent Defender Fund's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Fund. The following are the Fund's governmental funds:

General Fund - the primary operating fund of the Indigent Defender Fund. It accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws.

Other Fund - accumulates the proceeds for the Louisiana Indigent Defender Board grants and their related expenditures.

D. MEASUREMENT FOCUS / BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of Statements A and B, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Indigent Defender Fund operations.

The amounts reflected in the General Fund of Statements A and B, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Indigent Defender considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues - In the General Fund, court costs on fines and forfeitures imposed by the Fund and city courts, and bail bond revenues are recorded in the year they are collected by tax collectors or Parish Sheriff, provided they are received within 60 days after the fiscal year end.

SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE SIX MONTHS ENDED JUNE 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Fund Financial Statements (FFS) - CONTINUED

Expenditures - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net assets (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Fund as a whole. These statements include all the financial activities of the Indigent Defender Fund. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues

Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from Fund users as a fee for services; program revenues reduce the cost of the function to be financed from the Fund's general revenues.

E. BUDGETS

The Fund adopted a budget for the calendar year 2009 as part of the funding requirement for 2009. This budget was not amended to reflect the change to a June 30, 2009, reporting period.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Indigent Defender Fund may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. The Indigent Defender Fund maintains a level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvaged value is taken into consideration for depreciation purposes. All capital assets are depreciated

SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE SIX MONTHS ENDED JUNE 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

G. CAPITAL ASSETS - CONTINUED

using the straight line method over their estimated lives. Furniture and fixtures use a five to seven year useful life.

H. COMPENSATED ABSENCES

The Indigent Defender does not have a formal leave policy.

I. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND CASH EQUIVALENTS

At June 30, 2009, the Indigent Defender Fund had cash and cash equivalents (book balances) totaling \$192,442 as follows:

Petty cash	\$ 200
Demand deposits	-
Interest bearing demand deposits	192,242
	<u>\$192,442</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2009, the Indigent Defender Fund had \$218,423 in deposits (collected bank balances). These deposits are secured from risk by \$125,578 of federal deposit insurance and \$92,845 of pledged securities.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Indigent Defender Fund that the fiscal agent has failed to pay deposited funds upon demand.

SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE SIX MONTHS ENDED JUNE 30, 2009

3. RECEIVABLES

The receivables at June 30, 2009, are as follows:

Class of Receivable	Governmental Fund Sheet	Statement of Net Assets
Fines and Forfeitures	<u>\$ 37,458</u>	<u>\$ 46,438</u>

All of the Indigent Defender's receivables stem from payments from the three parishes that support the Fund. The three parishes are statutorily bound to remit the funds that are due to the Fund, therefore there is no risk of default.

4. CHANGES IN CAPITAL ASSETS

Capital assets and depreciation activity as of and for the six months ended June 30, 2009 is as follows:

Government Activities	Balance January 1, 2009	Addition	Deduction	Balance June 30, 2009
Furniture and Equipment	\$ 3,777	\$ -	\$ -	\$ 3,777
Storage Building	3,251	-	-	3,251
Total-Governmental Activities	<u>7,028</u>	<u>-</u>	<u>-</u>	<u>7,028</u>
Less accumulated depreciation				
Furniture and Equipment	1,369	346	-	1,715
Storage Building	289	108	-	397
Total	<u>1,658</u>	<u>454</u>	<u>-</u>	<u>2,112</u>
Capital Assets - Net	<u>\$ 5,370</u>	<u>\$ (454)</u>	<u>\$ -</u>	<u>\$ 4,916</u>

5. RISK MANAGEMENT

The Indigent Defender currently carries no insurance.

6. CONTINGENCIES

The Indigent Defender receives State grants for specific purposes that are subject to review and audit by State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the Fund, such disallowances, if any, will not be significant.

SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE SIX MONTHS ENDED JUNE 30, 2009

7. GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the year ended June 30, 2009, the major sources of governmental fund revenues and expenditures were as follows:

Revenues

State Government	
Appropriation - General	\$ 205,632
Local Government	
Statutory fines, forfeitures, fees court costs, other	139,927
Charges for service	480
Investment Earnings	<u>117</u>
Total Revenues	<u>\$ 346,156</u>

Expenditures

Personal Services and Benefits	
Salaries	\$ 42,000
Insurance	2,891
Payroll Taxes	3,398
Other	<u>-</u>
Total Expenditures	<u>48,289</u>
Professional Development	
Dues, licenses, and registrations	1,515
Travel	<u>2,132</u>
Total	<u>3,647</u>
Operating Costs	
Library and Research	5,822
Contract Services - Attorney/Legal	163,980
Contract Services - Other	12,590
Lease - Office	3,600
Travel - Transportation	13,426
Travel - Other	-
Insurance	-
Supplies	2,791
Repairs and Maintenance	1,214
Utilities and Telephone	4,533
Other	<u>2,987</u>
Total	<u>210,943</u>
Total Expenditures	<u>\$ 262,879</u>

REQUIRED SUPPLEMENTARY INFORMATION

PART II

SIXTH JUDICIAL DISTRICT INDIGENT DEFENDER FUND
EAST CARROLL, MADISON, AND TENSAS, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (BUDGET BASIS) AND ACTUAL - GENERAL FUND
FOR THE YEAR SIX MONTHS ENDED JUNE 30, 2009

	Original Budget	Actual	Various Favorable (Unfavorable)
Revenues			
State revenue	\$ 102,816	\$ 205,632	\$ 102,816
Court fees and costs assessed	125,000	131,662	6,662
Bond fees and forfeitures	2,500	8,265	5,765
Interest revenue	1,250	117	(1,133)
Application fees	1,000	480	(520)
Total revenue	<u>232,566</u>	<u>346,156</u>	<u>113,590</u>
Expenditures			
Dues, seminars and literatures	10,000	7,337	2,663
Investigators costs	26,500	25,800	700
Professional services	172,480	163,980	8,500
Contract services	12,500	5,515	6,985
Wages	10,000	16,200	(6,200)
Facilities and equipment	5,850	4,814	1,036
Operating supplies	13,500	15,462	(1,962)
Operations	9,800	7,420	2,380
Payroll taxes	4,150	6,289	(2,139)
Capital expenditures	2,000	-	2,000
Accounting fees	5,000	7,075	(2,075)
Client expense	250	2,987	(2,737)
Total expenditures	<u>272,030</u>	<u>262,879</u>	<u>9,151</u>
Excess (Deficiency) of revenue over expenditures	(39,464)	83,277	122,741
Fund balance beginning of year	<u>132,579</u>	<u>132,579</u>	<u>-</u>
Fund balance end of year	<u>\$ 93,115</u>	<u>\$ 215,856</u>	<u>\$ 122,741</u>

Memo: The Fund adopted a budget for 2009 calendar year and did not amend it to reflect only the six month period ending June 30, 2009. Management was not aware that they would be required to adopt a different year end until after June 30, 2009. The amounts in the original budget column are one-half of the original 2009 budget.

OTHER SUPPLEMENTAL INFORMATION

PART II

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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Sixth Judicial District Indigent Defender Fund
and Legislative Auditor, State of Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Sixth Judicial District Indigent Defender Fund ("The Fund") and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Sixth Judicial District Indigent Defender Fund's compliance with certain laws and regulations during the six months ended June 30, 2009, included in the accompanying *Louisiana Attestation Questionnaire*. Management is responsible for the Sixth Judicial Indigent Defender Fund's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

My procedures and findings are as follows:

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures for materials or supplies exceeding \$20,000, nor any public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of outside business interests of all employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

To the Sixth Judicial District Indigent Defender Fund
and Legislative Auditor, State of Louisiana

Code of Ethics for Public Officials and Public Employees (cont.)

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. There were no amendments to the budget during the six months ended June 30, 2009.

6. Trace the budget adoption and amendments to the minute book.

The Fund does not have a board to have meetings or maintain a minute book.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual total expenditures exceed budgeted total amounts by more than 5%.

The budget was for a twelve month period and this report only covers six months, therefore I used (one-half) of the twelve month budget. I compared the revenues and expenditures of one-half the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted revenues by 5% or more. Actual expenses did not exceed budgeted expenses by more than 5%.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account;

All of the six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities;

Per review of imaged checks and supporting documentation, it was noted that the appropriate approval signature for payment of the invoices was present.

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Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Sixth Judicial District Indigent Defender Fund does not have a board to have meetings.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

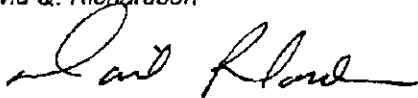
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances, or gifts.

I inspected payroll records for the six months and noted no instances indicating payments to employees that would constitute bonuses, advances, or gifts.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Sixth Judicial District Indigent Defender Fund and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

David Q. Richardson



Tallulah, Louisiana
October 30, 2009

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

OCTOBER 20, 2008 (Date Transmitted)

DAVID O. RICHARDSON, CPA

P O BOX 891

TALLULAH, LA 71284

(Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-16), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ☒ No ☐

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes ☒ No ☐

